

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0350 Bozeman Elem 16 Gallatin

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: **\$17,423**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	535	3,341,345	1,356,639	1,984,706	
2007	517	3,690,126	1,430,326	2,259,800	10,910
2008					17,423

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 275,093

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,710

Per-student amount for FY 2007----- 4,371

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Bozeman Elem 0350

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Bozeman Elem 0350						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1033850.57	1116682.93
			2XX	Personal Services - Employee Benefits	185154.78	217102.34
			5XX	Other Purchased Services	670.00	1038.70
			6XX	Supplies and Materials	2057.41	2308.31
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	569856.93	659913.08
			2XX	Personal Services - Employee Benefits	58495.99	68497.77
			5XX	Other Purchased Services	2813.46	2665.58
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	78296.57	88395.59
			2XX	Personal Services - Employee Benefits	3248.13	3294.39
			5XX	Other Purchased Services	337.52	337.50
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	130158.97	117727.48
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	194134.13	194671.92
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	85401.01	92103.38
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	11719.36	12840.94
District/Coop Totals					2,356,194.83	2,577,579.91

Bozeman H S 0351

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	424899.94	465634.95
			2XX	Personal Services - Employee Benefits	56301.17	77001.73
			4XX	Purchased Property Services	39.80	75.00
			5XX	Other Purchased Services	3736.40	2387.21
			6XX	Supplies and Materials	8945.48	9876.23
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	188504.54	232340.21
			2XX	Personal Services - Employee Benefits	16177.50	19092.10
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	85190.91	99609.95

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PRIME APPLICANT: Bozeman Elem 0350

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Bozeman H S 0351						
01	General Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	8051.56	7236.99
			5XX	Other Purchased Services	337.52	337.50
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	2784.00	2912.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	87474.82	79060.48
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	65996.17	70794.37
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	24331.14	31869.58
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	12379.62	14317.56
District/Coop Totals					985,150.57	1,112,545.86
Prime Applicant Totals					3,341,345.40	3,690,125.77